

# NEVADA DEPARTMENT OF TAXATION

## OTHER TOBACCO PRODUCTS EXCISE TAX RETURN

MAIL ORIGINAL TO: NEVADA DEPARTMENT OF TAXATION  
1550 COLLEGE PARKWAY SUITE 115  
CARSON CITY NV 89706

TID & LOC:

FOR DEPARTMENT USE ONLY

Postmark Date: \_\_\_\_\_

Amount: \$ \_\_\_\_\_

Check #: \_\_\_\_\_

Received By: \_\_\_\_\_

Posted By: \_\_\_\_\_

If the name or address shown is incorrect, if the ownership or business location has changed, or if you are out of business, please contact the Carson City Department of Taxation.

If paid after due date collection allowance is not allowed

IF POSTMARKED AFTER DUE DATE, PENALTY AND INTEREST WILL  
APPLY

Return for Month Ending

Due On Or Before

Date paid

A RETURN MUST BE FILED EVEN IF NO TAX LIABILITY EXISTS

			FOR OFFICE USE ONLY
1.	TOTAL WHOLESALE PRICE OF PRODUCTS SOLD OR DISTRIBUTED	\$	
2.	CREDIT FOR SALES TO OUT OF STATE CUSTOMERS (OTP FORM 2 MUST BE ATTACHED)	\$	
3.	CREDIT FOR SALES TO TRIBAL CUSTOMERS AND/OR MILITARY (OTP FORM 2 MUST BE ATTACHED)	\$	
4.	CREDIT FOR SALES OF WHICH TAX WAS PREVIOUSLY PAID (OTP FORM 4 MUST BE ATTACHED)	\$	
5.	CREDIT FOR RETURNED MERCHANDISE (OTP FORM 2, COPY OF MFG CREDIT MEMO, AND CUSTOMER CREDIT MEMO MUST BE ATTACHED)	\$	
6.	TOTAL SALES SUBJECT TO EXCISE TAX (LINE 1 MINUS LINE 2, MINUS LINE 3, MINUS LINE 4, MINUS LINE 5)	\$	
7.	TAX (30% OF LINE 6)	\$	
8.	COLLECTION ALLOWANCE (.25% (.0025) OF LINE 7)	\$	
9.	NET TAX DUE (LINE 7 MINUS LINE 8)	\$	
10.	LESS CREDITS APPROVED BY THE DEPARTMENT (COPY OF CREDIT MEMO MUST BE ATTACHED)	\$	
11.	TAX DUE (LINE 10 MINUS LINE 9)	\$	
12.	PENALTY (For periods prior to April 1, 2007 the penalty is 10%)	\$	
13.	INTEREST (.75% OF LINE 11 FOR EACH MONTH OR FRACTION THEREOF)	\$	
14.	PLUS LIABILITIES ESTABLISHED BY THE DEPARTMENT	\$	
15.	TOTAL AMOUNT DUE	\$	
16.	AMOUNT REMITTED WITH RETURN (MAKE CHECKS PAYABLE TO: NEVADA DEPARTMENT OF TAXATION)	\$	

I HEREBY CERTIFY THAT THIS RETURN INCLUDING ANY ACCOMPANYING SCHEDULES AND STATEMENTS HAS BEEN EXAMINED BY ME AND TO THE BEST OF MY KNOWLEDGE AND BELIEF IS A TRUE, CORRECT AND COMPLETE RETURN.

## OTHER TOBACCO PRODUCTS

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1550 COLLEGE PARKWAY SUITE 115  
CARSON CITY NV 89706

TID & LOC:

FOR MONTH ENDING:

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A RETURN MUST BE FILED EVEN IF NO TAX LIABILITY EXISTS

PLEASE CHECK ONE OF THE FOLLOWING:

	OTP EXPORTED FROM NEVADA FOR RETAIL CONSUMPTION OUT OF STATE
	OTP SOLD TO A TRIBAL SMOKE SHOP
	OTP SOLD TO THE U.S. MILITARY (ARMY, NAVY, AIR FORCE, MARINE CORP)
	OTP RETURNED TO THE MANUFACTURER (CREDIT MEMO FROM MANUFACTURER MUST BE ATTACHED)

DATE	INVOICE NUMBER	CUSTOMER NAME AND ADDRESS	WHOLESALE PRICE
		TOTAL WHOLESALE PRICE	

**NEVADA DEPARTMENT OF TAXATION**

**TID & LOC:**

**OTHER TOBACCO PRODUCTS EXCISE TAX RETURN FORM #3**

**LICENSED DISTRIBUTOR REPORTING FORM FOR TOBACCO SALES OF NON-PARTICIPATING MANUFACTURER BRANDS**

**WHOLESALER:**

**FOR MONTH ENDING:**

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Brand Name	No. of Cigarettes Stamped with Nevada Indicia	No. of Cigarettes Stamped with Tribal Indicia	Ounces of RYO Sold where Nevada excise tax has been paid – Do Not Convert to Cigarettes	Ounces of RYO Sold to Tribal entities – Do Not Convert to Cigarettes	Non-Participating Manufacturer Name and Address (if known)	Name and Address of the Person(s) From Whom Each Brand Was Purchased	Name and Address of First Importer of Foreign Manufactured Brands (if known)

NEVADA DEPARTMENT OF TAXATION  
OTHER TOBACCO PRODUCTS  
EXCISE TAX RETURN FORM #4

MAIL ORIGINAL TO: NEVADA DEPARTMENT OF TAXATION  
1550 COLLEGE PARKWAY SUITE 115  
CARSON CITY NV 89706

TID & LOC:

FOR MONTH ENDING:

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<u>INVOICE DATE</u>	<u>INVOICE NUMBER</u>	<u>WHOLESALE PURCHASED PRODUCT FROM</u>	<u>MONTH AND YEAR EXCISE TAX WAS PAID</u>	<u>TOTAL WHOLESALE PRICE</u>
		<b>TOTAL WHOLESALE PRICE</b>		

**Instructions:**

(1) Enter the invoice date, invoice number, name of wholesaler product was purchased from, date and year in which the tax was paid and reported to Nevada, and the wholesale price of the product sold.

(2) Total the Wholesale Price column and enter the total wholesale price of the products sold.

**AFFIDAVIT OF OTHER TOBACCO PRODUCTS WHOLESALE DEALER**

An authorized officer of the Wholesale Dealer MUST sign this form and check the box below.

- ☐ Under penalty of perjury, I certify that the Wholesale Dealer submitting the attached Report, OTP-01 thru OTP-04 for the month of \_\_\_\_\_, as of the date of this certification, is in full compliance with all applicable sections of Chapter 370 of the Nevada Administrative Code, and Chapters 370 and 370A of the Nevada Revised Statutes.

This certification must be signed by a qualified officer authorized to bind the Wholesale Dealer. My position with the Wholesale Dealer and my actual authority to certify on behalf of the Wholesale Dealer meets the foregoing requirements.

I understand that the Nevada Department of Taxation may require additional information and/or documentation relative to the matters reported herein.

I have examined this report, including attachments and supporting documents and, to the best of my knowledge and belief, this Report, including attachments and supporting documents, is true, correct, and complete.

By signing this affidavit on behalf of the Wholesale Dealer, I understand that the Wholesale Dealer is required to comply with state and federal laws concerning the possession, distribution, and sale of tobacco products.

\_\_\_\_\_  
Name of Wholesaler Dealer

\_\_\_\_\_  
Month/Year

\_\_\_\_\_  
Name of Officer of Wholesale Dealer (print name)

\_\_\_\_\_  
Report Prepared By

\_\_\_\_\_  
Title

\_\_\_\_\_  
Telephone Number

\_\_\_\_\_  
Signature of Officer

\_\_\_\_\_  
Fax Number

To email, save this form to your computer and email the attachment to nevadaolt@tax.state.nv.us with the subject of 'Other Tobacco Products Excise Tax Return'.  
Your email, including attachments, cannot exceed 10 MB.

## **Other Tobacco Products (OTP) Excise Tax Return Instructions**

**Line 1:** Enter the total wholesale price of products sold or distributed during this reporting month. Wholesale price means the price for which products made from tobacco, other than cigarettes is sold, to a wholesale dealer before any discount or other reduction is made; or for a product made from tobacco, other than cigarettes, sold to a retail dealer or an ultimate consumer by a wholesale dealer who manufactures or produces products made from tobacco, other than cigarettes, within this State and who sells or distributes those products within this State to other wholesale dealers, retail dealers or ultimate consumers, the established price for which the product is sold to the retail dealer or ultimate consumer before any discount or other reduction is made. The wholesale price of other tobacco products distributed, given away, received at no charge from the manufacturer, or consumed for personal use must be included on line 1. Purchases made from any Other Tobacco Product (OTP) wholesale dealer who is licensed with the State of Nevada should be included on Line 1 and OTP Form 4 must be completed.

**Line 2:** Enter the total wholesale price of products sold to out of state customers. This total should agree with the Total Wholesale Price from OTP Form 2, completed for OTP exported from Nevada for retail sale and consumption out of state. Use a separate form for each State. Each field on OTP Form 2 must be completed in order to receive credit.

**Line 3:** Enter the total wholesale price of products sold to Tribal customers and/or U.S. Military. This total should agree with the Total Wholesale Price from OTP Form 2 completed for OTP sold to a tribal smoke shop and/or OTP sold to the U.S. Military (Army, Air Force, Navy, Marine Corp). Each field on OTP Form 2 must be completed in order to receive credit.

**Line 4:** Enter the total wholesale price of products purchased from any Other Tobacco Product wholesale dealer who is licensed with the State of Nevada. This total should agree with the total wholesale price from OTP Form 04 of sales of other tobacco products that tax was previously paid and reported to Nevada. Each field on OTP Form 04 must be completed in order to receive credit.

**Line 5:** Enter the total wholesale price of returned merchandise upon which the tax has already been paid. The Department shall allow a credit of 30 percent of the wholesale price, less the discount of .25 percent for the services rendered in collecting the tax for products made from tobacco, other than cigarettes, upon which the tax has been paid and may no longer be sold. If the products have been purchased and delivered, a credit memo from the manufacturer is required for proof of returned merchandise. Proof the product was sold and returned by your customer must also be submitted. If any of the above listed information is not provided you may not receive credit.

**Line 6:** Enter the total sales subject to tax: Line 1 minus line 2, minus line 3, minus line 4, minus line 5 = the total sales subject to tax entered on line 6.

**Line 7:** Enter tax: Multiply total sales subject to tax (line 6) by tax rate (30% or .30) and enter on line 7.

**Line 8:** If taxes are paid within 20 days after the end of the reporting month, you may take the collection allowance of 0.25%. To calculate the collection allowance: multiply 0.25% (or .0025) by line 7. **No collection allowance will be given for late payment of taxes.**

**Line 9:** Enter tax due: Subtract line 8 from line 7.

**Line 10:** Enter amount due to you for overpayment made in prior reporting periods for which you have received a Department of Taxation credit notice.  
**NOTE: Only credits established by the Department may be used.** You must provide a copy of this credit notice along with your return.

**Line 11:** Enter tax due: Subtract line 10 from line 9.

**Line 12:** If this return will not be submitted/postmarked and the taxes paid on or before the due date as shown on the face of this return, the amount of penalty due is based on the number of days late the payment is made per NAC 360.395. The maximum penalty amount is 10%.

Number of days late	Penalty Percentage	Multiply by:
1 - 10	2%	0.02
11 - 15	4%	0.04
16 - 20	6%	0.06
21 - 30	8%	0.08
31 +	10%	0.10

Determine the number of days late the payment is, and multiply the net tax owed (Line 11) by the appropriate rate based on the table above. The result is the amount of penalty that should be entered. For example, the taxes were due January 20, but not paid until February 5. The number of days late is 16 so the penalty is 6%.

**Line 13:** If this return will not be postmarked and the taxes paid on or before the 20<sup>th</sup> of the following reporting month, enter .75% (or .0075) times line 11 for each month or fraction of a month late. For example if you remit payment for a reporting period one day after the due date, you are required to pay one month worth of interest on the total tax due.

**Line 14:** Enter any amount due for prior reporting periods for which you have received a Department of Taxation debit notice.  
Please attach a copy of the debit memorandum issued by the Department of Taxation.

**Line 15:** Enter the Total due: Add lines 11, 12, 13 and 14. Enter total on line 15.

**PLEASE COMPLETE THE SIGNATURE PORTION OF THE RETURN. PLEASE BE SURE TO WRITE CLEARLY.**

## **Other Tobacco Products (OTP) Form 2 Instructions**

A credit must be granted for any products made from tobacco, other than cigarettes, shipped from this State and destined for retail sale and consumption outside the State on which the tax has previously been paid. A duplicate or copy of the invoice is required for proof of the sale outside the State.

A credit must be granted for any products made from tobacco, other than cigarettes, that are sold to any person if sold and delivered on an Indian reservation or colony where an excise tax has been imposed which is equal to or greater than the rate of tax imposed pursuant to NRS 370.501.

A credit must be granted for any products made from tobacco, other than cigarettes, that are sold to the U.S. Government for the purposes of the Army, Air Force, Navy or Marine Corps and are shipped to a point within this State to a place which has been lawfully ceded to the United States Government for the purposes of the Army, Air Force, Navy or Marine Corps.

The Department shall allow a credit of 30 percent of the wholesale price, less a discount of 0.25% for the services rendered in collecting the tax, for products made from tobacco, other than cigarettes, upon which the tax has been paid pursuant to NRS 370.450 and that may no longer be sold. If the products have been purchased and delivered, a credit memo from the manufacturer is required for proof of returned merchandise along with proof the product was sold and returned by your customer.

### **Instructions:**

1. Please use a separate form for each type of transaction.
2. Fill in the 10 digit Taxpayer Identification Number and the 3 digit Location Number, Wholesale Dealer Name, Wholesale Dealer Mailing Address, and the reporting period.
3. Check one box for each type of transaction.
4. Date: Fill in the date from each invoice.
5. Invoice No.: Fill in the invoice number from each invoice.
6. Name of Customer: Fill in the name of the customer to whom the product was sold or distributed.
7. Address of Customer: Fill in the **complete** address (street number, street name, city, state, and zip code) of the customer where the product was shipped.
8. Wholesale Price: Fill in the total wholesale price of product sold or distributed from each invoice. Wholesale price means the established price for which product made from tobacco, other than cigarettes, is sold to a wholesale dealer before any discount or other reduction is made; or for a product made from tobacco, other than cigarettes, sold to a retail dealer or an ultimate consumer by a wholesale dealer who manufactures or produces products made from tobacco, other than cigarettes, within this State and who sells or distributes those products within this State to other wholesale dealers, retail dealers or ultimate consumers, the established price for which the product is sold to the retail dealer or ultimate consumer before any discount or other reduction is made.
9. Total Wholesale Price: Total the Wholesale Price column and enter total here. Transfer this total to the applicable line (line 2, 3, 4 or 5) on Form OTP 01.

If you have questions concerning this form, please call (775) 684-2122 or the front desk at (775) 684-2000.

**Licensed Distributor Reporting Form Instructions for Cigarette and Roll Your Own (RYO) Sales of Non-Participating Manufacturer Brands (Other Tobacco Products Form 3)**

Pursuant to Chapters 370A and 370 of the Nevada Revised Statutes, the Department of Taxation is required to compile information regarding cigarettes and roll-your-own tobacco sold in this State.

You must complete this report and include it with your inventory report or Other Tobacco Products return for the month even if you did not purchase any cigarettes or RYO from a Non-Participating Manufacturer, either directly or through a distributor. The Department maintains a Tobacco Directory that lists all brands of tobacco that can be sold in Nevada, and the manufacturers of those brands. This list contains both Participating Manufacturer (manufacturers that are parties to the National Tobacco Master Settlement Agreement), and Non-Participating Manufacturers (manufacturers that are not parties to the National Tobacco Master Settlement Agreement), and can be found at <http://tax.nv.gov>.

Complete this report in full. Attach the report to your monthly Other Tobacco Products Return and mail to the Department of Taxation, 1550 College Parkway Suite 115, Carson City, NV 89706, on or before the 20th of the following month. Retain a copy for your files. If more space is required, you may copy this report.

**Pursuant to NRS 370.250, failure to file this report may result in suspension of your license. The Department may also impose a penalty of \$1,000.00 for the first violation within 7 years, \$5,000.00 for a second or subsequent violation within 7 years, or revocation of your license for a third or subsequent violation within 7 years.**

This report must be completed for every cigarette brand (i) that is stamped for sale within this State, and (ii) that is a Non-Participating Manufacturer (NPM) brand as listed on the Tobacco Directory. If a wholesale dealer affixes a Nevada revenue stamp or a Tribal stamp to a pack of cigarettes manufactured by an NPM, those cigarettes must be included on this report whether, at the time the stamp was affixed, those cigarettes were owned by the wholesale dealer or a person other than the wholesale dealer. This report must also be completed for every ounce of RYO sold by the wholesale dealer within this State that is a NPM brand as listed on the Tobacco Directory.

**(A)** Enter the full brand name of the product sold (do not abbreviate). Do not break down into sub-categories, such as regular, menthol, light, etc. For example, for a cigarette named "Alpha Bravo Gold Menthol Lights", report only "Alpha Bravo Gold". Do not report as "A B Gold" or "A B Gold Menthol Lights".

**(B)** Enter the number of individual NPM cigarettes sold monthly in Nevada in packages bearing the excise tax stamp of this State. List only cigarettes contained in packages to which you affixed the excise tax stamp of Nevada. Be sure to include any cigarettes to which you affixed a Nevada excise tax stamp, whether or not those cigarettes were owned by you or another wholesaler. Do not list cigarettes that were purchased with the Nevada tax stamp already affixed. Do not list cigarettes which were stamped with a Nevada excise tax stamp by another licensed wholesaler.

**(C)** Enter the number of individual NPM cigarettes sold monthly in Nevada in packages bearing a Tribal stamp. List only cigarettes contained in packages to which you affixed the Tribal stamp for Nevada. Be sure to include any cigarettes to which you affixed a Nevada Tribal stamp, whether or not those cigarettes were owned by you or another wholesaler. Do not list cigarettes that were purchased with the tribal stamp already affixed. Do not list cigarettes which were stamped with Nevada Tribal stamps by another licensed wholesaler.

**(D)** Enter the ounces of RYO, for each NPM RYO brand sold by the wholesale dealer (other than tribal sales). Do not convert RYO ounces to cigarettes.

**(E)** Enter the ounces of RYO, for each NPM RYO brand sold by the wholesale dealer to a tribal entity. Do not convert RYO ounces to cigarettes.

**(F)** Enter the name and address of the non-participating manufacturer of the brand (if known).

**(G)** Enter the name and address of the person from whom each brand was purchased if different from the person identified in Column F.

**(H)** Enter the name and address of the importer of the brand (if known).